

—FAST FACTS

November 2012

UNEMPLOYMENT

Montana	5.7
Deer Lodge	7.3
Powell	7.3
Granite	10.0
Silver Bow	5.4
Beaverhead	4.4
Lewis & Clark	4.2
Gallatin	5.4
Park	7.0

QUICK TIPS

- **No Cost to You!** Brown Bag Lunch First Series Employment Training "HIRING" will be on January 18, 2013 from 12:00 to 1:00 pm @ the Anaconda Job Service .
- **Future dates for Employment Law Training** Feb 1st & 15th, March 1st & 15th, April 5th & 19th, May 3rd & 7th, June 7th & 21st & July 19th.
- **Tri – County JSEC** meets one time a Month. Employers are invited. If interested, please contact Shirley (563-4122) at the Anaconda Job Service.

"Jane Bing-Craig is flying the coop!!! Her last day with the Department of Labor is January 18, 2013 . We wish you well on your RETIREMENT Jane!!"



Montana Department of
LABOR & INDUSTRY
Workforce Services Division



Anaconda Job Service

January 17, 2013

Volume 1, Issue 2

IMPORTANT CHANGES FOR 2013 **Education Assistance Allowance**

In a surprise New Year's move, Congress permanently extended the employer-provided education assistance (Section 127 of the Internal Revenue Code), which allows an employee to exclude from income up to \$5,250 per year in educational assistance at the undergraduate and graduate level regardless of whether the education is job-related.

Payroll Tax Withholding

Employers should implement the 2013 withholding tables as soon as possible, but not later than February 15, 2013. Use the 2012 withholding tables until you implement the 2013 withholding tables.

For 2013, the employee tax rate for Social Security increases to 6.2%. Previously, the employee tax rate for Social Security was 4.2%. The employer tax rate for Social Security remains unchanged at 6.2%. The Social Security wage base limit increases to \$113,700. Employers should implement the 6.2% employee Social Security tax rate as soon as possible, but not later than February 15, 2013. After implementing the new 6.2% rate, employers should make an adjustment in a subsequent pay period to correct any under-withholding of Social Security tax as soon as possible, but not later than March 31, 2013. New tax tables may be accessed at:

<http://www.irs.gov/pub/irs-pdf/n1036.pdf>

Five in One Posters are Here

The new Five in One poster and the Uniformed Services Employment and Reemployment Right Act (USERRA) are available at your local Job Service.

You may receive notice in the mail, that your poster has expired because of the wage and hour increase to \$7.80. **STOP!!** Contact your local Job Service and they will be happy to provide you with a **FREE** Five in One Poster.

"As we let our own light shine, we unconsciously give other people permission to do the same." ~ Marianne Williamson ~

A proud partner of the  **americanjobcenter** network